BANGALORE CITY MUNICIPAL COUNCIL.

No. 2892, dated 27th June 1907.

Notice is hereby given under Section 48, clause 2, of the Mysore Municipal Regulation of 1906 that the following draft Bye-laws having been approved by the Municipal Council of the Bangalore City will be taken into consideration with a view to their being brought into force on or after the 1st August 1907 together with any objections thereto which may be received before that date.

M. G. KRISHNASAMI RAO,
Vice-President.

TAXATION.

Bye-law No. 1.—Demand and Collection.

1. The assessment list of buildings and lands referred to in Section 63 (1) and further amendments of that list referred to in Section 66 (1) shall be made by the President (or the Vice-President.

2. The powers conferred on the Council by Section 63 (2) and the discretionary power given to the Council by Section 67 shall be exercised by the President.

3. The objections contemplated in Sections 65 (2) and (3) shall be heard and decided by the President or the Vice-President with the assistance of three Councillors, one of whom shall by preference be summoned from the Division in which the property, the assessment of which is objected to, is situate. The President or the Vice-President shall issue a summons to the Councillors aforesaid, naming the day and hour at which their attendance is required.

4. The powers conferred on the Council by Section 69, clauses (1) and (2) shall be exercised by the President.

5. For every notice of demand served under Section 82 (3) fees shall be levied at the following rates :—

Less than Rs. 5	1 anna.
Not less than Rs. 5 but less than Rs. 10	2 annas.
Do Rs. 10 do „ 50	4 „
Do Rs. 50 do „ 100	6 „
Rs. 100 and over	8 „

Provided that if sufficient cause for non-payment be given to the satisfaction of the President or (the Vice-President), the fee may be remitted.

6. For every distraint made under Section 83, fees shall be levied at the following rates :—

Sums distrained for	Fees. Rs. a. p.
Under Rs. 5	0 4 0
5 and under Rs. 10	0 8 0
From 10 to 25	0 8 0
„ 25 to 50	1 0 0
„ 50 to 75	2 0 0
„ 75 to 100	3 0 0
Above Rs. 100	5 0 0

The above charge includes all expenses except when peons are kept in charge of property distrained, in which case 4 annas must be paid daily for each person.

Bye-law No. 2.—Assessment and Collection.

TOLLS ON VEHICLES AND ANIMALS ENTERING THE MUNICIPAL LIMITS.

1. Tolls at the existing rates not exceeding those mentioned in Schedule A shall be levied upon the vehicles and animals specified therein entering the City and shall be paid on demand.

The President or the Vice-President may construct toll-bars and gates, and gatekeepers' stations, and may place the collection of such tolls under the management of such Toll-collectors as may appear to him proper, or may farm out such tolls on such terms and subject to such conditions as he may deem fit, with liberty to the farmers to exercise all or any of the powers conferred by this by-law for the levy and collection of such tolls.

This rule shall not apply to vehicles or animals licensed or registered by the City Municipal Council or the Commission of the Civil and Military Station of Bangalore.

2. The President or the Vice-President may make rules for the guidance of such Toll-collectors and all persons employed in the management and collection of such tolls shall be

liable to the same responsibilities as would attach to them if employed in the collection of any tax under the Mysore Municipal Regulation, 1906.

3. No more than one payment of toll shall be demanded in respect of any vehicle or animal in any one period of 24 hours counted from mid-night to mid-night.

4. Provided that it shall be lawful for the President or the Vice-President of the Council to compound with persons living outside the Municipal limits for a sum to be paid annually or half-yearly, in lieu of all tolls payable under the provisions of the Regulation in respect of vehicles or animals entering the Municipal limits, and the President or the Vice-President shall issue licenses for such vehcles or animals; and while such licenses shall remain in force, such vehicles and animals shall be exempt from all tolls as aforesaid upon entering the Municipal limits: provided always that such composition shall include all the vehicles and animals possessed by the person compounding.

5. Breach of any of these rules shall render the offender liable on conviction to a fine not exceeding Rs. 50.

President.

SCHEDULE A.

(See Section 59, clause iii.)

MAXIMUM RATES OF TOLLS PAYABLE ON ENTERING THE MUNICIPAL LIMITS.

	Rs. a. p.	Existing rates. Rs. a. p.
On every four-wheeled vehicle with springs ...	... 0 8 0	0 4 0
On every jatka, hackney or cart, laden ...	... 0 4 0	0 2 0
On every jatka, hackney, not laden ...	... 0 2 0	0 1 0
On every (1) other vehicle with springs and every palanquin, (2) bicycle or tricycle, (3) motor-bicycle and (4) Rickshaw, etc.	0 4 0	(1) 0 2 0 (2) 0 1 0 (3) 0 2 0 (4) 0 1 0
On every buffalo, bull, bullock, cow or ass, laden or ridden, and on every horse under thirteen hands and every mule.	0 1 0	0 0 6
On every horse not under thirteen hands	... 0 2 0	(1) laden 0 1 0 (2) not do 0 0 6
On every elephant	... 1 0 0	0 8 0
On every camel	... 0 4 0	0 2 0
Motor car	... .	1 0 0

Note.—Dhobis' asses are exempted under Government Proceedings No. 13456—L. F. 194-94, dated the 11th April 1901.

Explanation 1.—"Laden." An animal is not said to be laden when it is merely accoutered for the purpose of being laden or riden.

Explanation 2.—Tolls are leviable upon vehicles at the above rates irrespective of the means of traction employed and the payment of a toll in respect of any vehicle covers the animals engaged in drawing it.

Bye-law No. 3.—Assessment and Collection.

TAX ON VEHICLES AND ANIMALS.

1. The tax on the vehicles and animals specified in Schedule A, hereto attached, shall be payable half-yearly for each half of the year commencing on the 1st day of July and on the 1st day of January and shall become due on the expiration of thirty days from the commencement of each half year, or, in case of any such vehicle or animal newly come into the possession of a person, from the date of such possession.

Provided, that no person shall become liable to the tax on any vehicle or animal which has been in his possession for less than thirty days in any half year.

Provided also, that no person by reason of transfer of ownership shall be liable to pay tax on a vehicle or animal for any half year when the tax thereon for such half year has been paid previous to its transfer.

2. The owner or person in charge of a vehicle or animal liable to the tax shall, before the taxes become due, forward to the Municipal Office a statement in writing signed by him, in the form set forth in Schedule B, and containing a correct description of the vehicles and animals owned by him or in his charge liable to the tax.

Forms of the statement will be provided on application to the President or Vice-President, City Municipal Council.

3. The President or Vice-President may send to any person supposed to be liable to the payment of the tax, a form as is set forth in Schedule B, to be filled up with the required information respecting the vehicles and animals owned or kept by him.

4. Such forms shall be filled up and signed and dated, and returned within one week of its receipt to the Municipal Office by the person to whom it has been sent.

5. If any person to whom a form has been sent under Rule 3, omits, within one week of its receipt, to fill up, date and sign and return it to the Municipal Office, the President or Vice-President may cause to be sent to such person, a bill for the amount of tax to which such person is believed to be liable, and the amount stated in such bill shall be recoverable from such person, subject to the appeal provided under Section 86 of the Mysore Municipal Regulation of 1906.

6. The President or Vice-President or any person or persons duly authorized by either the President or Vice-President, may exercise all the powers conferred on the Municipal Council by Section 159 of the Mysore Municipal Regulation of 1906.

7. On receiving the amount of the tax payable for any vehicle or animal, the President or Vice-President shall give to the person paying the same, a license for such vehicle or animal for the period in respect of which the money has been received.

Every person who has received such license shall at all reasonable times during the said period, produce such license when required to do so by the President or Vice-President. Every person failing to comply with such requisition shall be liable to a fine not exceeding five rupees.

8 Every owner or person having the charge of a vehicle or animal liable to tax, who omits to obtain a license, shall be liable on conviction before a Magistrate to a fine not exceeding fifty rupees, and shall also pay the amount of the tax payable by him in respect of such vehicle or animal.

On payment of the said tax, fine and such costs as may be awarded, such owner or person shall receive a license for the vehicle or animal in respect of which he has been fined, for the period during which he has been in default.

Provided, that whenever any person omits without sufficient reason to return to the Municipal Office, the form which has been sent to him under Rule 3 of these rules, the amount of the bill mentioned in Rule 5 shall be considered to be the amount of tax payable by such person.

Addenda to clause 8 of Draft Bye-Law No. 3, Assessment and Collection, Tax on Vehicles and Animals.

8A. The following animals and vehicles are exempted from payment of tax :—

(*a*) Vehicles and animals belonging to the Municipal Commission of the Civil and Military Station.

(*b*) Animals exempt from Municipal Tax under Section 25 of the Indian Volunteer's Act, 1869.

(*c*) Vehicles and animals belonging to members of the City Police and Officers of the City Municipality employed on out-door duties, not exceeding one vehicle and one animal used for driving or riding for each such member or officer or Councillor.

(*d*) Vehicles and animals licensed or registered by the Commissioners of the Civil and Military Station, Bangalore,

(*e*) Vehicles kept by Carriage Builders or Dealers and animals kept by dealers therein, solely for sale, and

(*f*) Vehicles and animals kept solely for hire for which licenses are paid under the Hackney Carriage Rules.

9. Breach of any of these rules shall, except when otherwise expressly provided for herein or in the Mysore Municipal Regulation of 1906, render the offender liable to a fine not exceeding fifty rupees and to a further fine which may extend to five rupees for every day after such conviction during which the breach continues.

President.

SCHEDULE A.

FORM OF APPLICATION FOR LICENSE FOR VEHICLES AND ANIMALS.

No.

To

The President of the Municipal Council, Bangalore City.

I hereby certify that I have in my possession the animals and vehicles set forth in the list given hereunder and no others liable to tax under Schedule I to Section 59, Clause II, of the Mysore Municipal Regulations of 1906 for the half year commencing on the 19 and ending on the 19

Description of vehicles and animals.	Number in possession	Rate for each	Tax
		Rs. a. p.	Existing rates for half year. Rs. a. p.
For every motor car		...	10 0 0
For every four-wheeled vehicle with springs constructed to be drawn by two or more horses		20 0 0	9 0 0
For every four-wheeled vehicle with springs constructed to be drawn by a horse, bull or bullock or by two or more horses, bulls or bullocks		10 0 0	4 8 0
For every two-wheeled vehicle with springs constructed to be drawn by one or more horses, bulls or bullocks		6 0 0	3 0 0
For every other vehicle with springs and every palanquin, *bicycle or *tricycle, motor-cycle or Rickshaw ...		6 0 0	*1 8 0
For every cart or other vehicle without springs ...		4 0 0	2 0 0
For every boat		4 0 0	...
" elephant		24 0 0	12 0 0
" camel		12 0 0	6 0 0
" horse over thirteen hands		10 0 0	4 8 0
" horse of or under thirteen hands		4 0 0	2 0 0
" horse of or under eleven hands and for every mule		2 0 0	1 0 0
" bullock or bull		1 0 0	0 8 0
" male buffalo		1 0 0	0 8 0
" ass		0 8 0	0 4 0
" dog		1 0 0	0 4 0

NOTE.—Dhobis' asses are exempted under Government Proceedings No. 13456—L. F. 194-94, dated the 11th April 1901.

Signature.....

Date 19

Residence.....*Street*

SCHEDULE B.

BANGALORE CITY MUNICIPAL COUNCIL.

No.

To

You are hereby requested to fill up in writing in the form given on the reverse, all the vehicles and animals kept by you within the City of Bangalore and liable to tax for the current half year, to date and sign the said form, and return it to this office within one week from the date of delivery hereof, together with the money.

Collection Department, City, Bangalore, Date 190 . } Collector. President.

Bye-law No. 4.—Assessment and Collection.

Bye-laws for the purpose of regulating the levy and collection of Octroi duties in the Bangalore City.

1. The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits.

2. No articles liable to Octroi shall be brought within these limits except by one of the high roads described in the schedule hereto annexed or by the Railway.

3. Whoever introduces into the City articles liable to Octroi through roads or routes other than those described in the schedule hereto annexed or does not possess a permit or a pass granted by an Ookad mutsaddi, or in the case of pass, does not subject himself to an escort of the Octroi peon from the Ookad to the Octroi Koti, shall be considered to have evaded the payment of Octroi duty and shall be liable to the penalties prescribed in Section 77, para (2) of the Mysore Municipal Regulation, 1906.

4. All persons bringing into or receiving from beyond the Octroi limits of the City any conveyance or package shall stop the conveyance or package at the Ookad and permit the

Octroi officer to inspect the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which Octroi is payable.

5. The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the Ookads on the high roads described in the schedule, the Bonded Warehouse and the City Railway Station including all its gates and Octroi office. And every person bringing dutiable goods within the City shall report the fact at the first of such posts on the route by which it comes. All officers of the Octroi Department not below the rank of mutsaddi are authorized to inspect the contents of any conveyance or package.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to Octroi duty shall be furnished to the importer by the Octroi post mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed eight annas, the Octroi post mutsaddi, may, unless the importer declares that he intends to re-export the goods receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received. Provided also that, in the case of goods imported by Railway, the Inspector or other officer in charge of the Octroi post at the City Railway Station may, in the same manner, receive duty not exceeding three rupees.

7. A table showing the Octroi leviable shall be open to the inspection of any person at the Municipal Office and copies shall be supplied without any charge to any person requiring the same. Such tables shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

8. The following table shows the description of articles liable to Octroi together with the rates :—

Names of articles.	*Rate.* Rs.	a.	p.	*Remarks.*
Tobacco in all forms	3	0	0	Per maund of 24 lbs.
Betel-leaves	0	0	2	Per bundle of 100 leaves.
Green cocoanuts	5	0	0	Per 1,000.
Dry cocoanuts	0	8	0	Per maund of 24 lbs.
Timber in log.				
Teak and honney	3	0	0	Per ton of 50 cft.
Blackwood	2	0	0	Do.
Other wood	1	0	0	Do

Names of articles	Rate Rs.	a.	p.	Remarks
Timber sawn.				
Teak and honney	4	0	0	Per ton of 50 cft.
Blackwood	3	0	0	Do.
Other wood	1	8	0	Do.
Piece-goods	1	9	0	Per cent *ad valorem.*
Roofing tiles of Mangalore pattern ...	1	9	0	Do.
Sugar of all kinds, except brown sugar known as Magdum sakkare				
Gram				
Oats	1	0	0	Do.
Bran				
Chaff				

Note.—(1) The term piece-goods such as are ordinarily sold by the length or by the piece shall be deemed to include woollen goods of all kinds and the undermentioned description of cotton goods, as notified in Government Proceedings No. 7500—Legis. 93, dated 29th December 1899 :—

Cambrics.
Checks, spots stripes.
Chudders.
Chudder dhooties.
Dhooties.
Domestics.
Doorias.
Drills.
Jaconets.
Jeans.
Lappets.
Lacons.
Longcloths.
Lenos.
Madapollams.
Mulls.
Muslins.
Nainsooks.
Printers.
Prints.
Sarries.
Scarves (Eklai).
Sheetings.
Shirtings.
Tanjibs.
Twills.
T. Cloths and Maxicans.

The term piece-goods does not include made-up clothing, drapery or haberdashery.

Exemption.—Personal luggage of travellers, articles imported through the Post Office and goods *bona fide* property of Government at the time of import and accompanied by an invoice certified by the Departmental Head concerned, that the property therein mentioned belongs to Government, are exempted from payment of Octroi duty.

9. When goods accompanied by a pass as aforesaid are brought to the Octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti. Upon ascertainment of the amount of Octroi payable on the goods, the importer shall either pay the amount due and receive a permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the Octroi post from which it was received.

In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting himself or his goods to the escort of an Octroi subordinate, whether the goods are produced at the Koti by himself or through his messenger or any other person deputed by him. Similarly a permit shall be obtained by him before the removal of the goods for consumption within the City

10. With a view to the appraisement of the value of the goods, when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Should he fail or refuse to produce the invoice (or produce an invoice which the Octroi officer has reason to disbelieve), the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and Octroi levied accordingly, provided that any person wilfully producing a false invoice with the intention of defrauding the Municipality of the Octroi duty shall be liable to a fine which may extend to ten times the value of such Octroi or to Rs. 50 whichever may be greater.

Bonded Warehouse.

11. The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Bye-law No. 9.

11(a). The Bonded Warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M., daily except on Sundays and holidays authorised by the President. Arrangements shall, however, be made by the officer in charge of the Octroi Koti for dealing with perishable articles such as betel leaves on such days.

12. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the Octroi Koti has previously by weighing, counting or appraising ascertained the amount of Octroi payable thereon, give a declaration in the form appended, of the description, weight, quantity and, if necessary, of the value of such goods.

12(a). Whoever gives a false declaration shall be liable to a fine which may extend to Rs. 50.

13. A receipt in the form appended shall be given by the officer in charge of the Octroi Koti for all goods deposited in the Bonded Warehouse, and a register of all such goods shall be maintained. It is the duty of a depositor to obtain a receipt for articles deposited by him and the Octroi Department is not responsible for any goods left at the premises and not covered by a receipt.

14. The receipt given by the Octroi Department for depositing goods should be returned before taking delivery of the article to which it refers. Otherwise the officer in charge of the Octroi Koti may refuse to deliver the article.

15. If the depositor does not himself take delivery of the articles deposited in the Octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and, if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the Octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti.

16. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the Warehouse; or may, on paying full duty thereon, import such goods into the City covered by a permit, or may export such goods free covered by an export pass, provided that new packages covered by such pass, shall, if possible, and before they are taken from the Warehouse, be stamped by the officer in charge so as to show that they are under Bond.

17. The export pass shall be in triplicate, the original being retained by the officer in charge of the Warehouse and the duplicate and triplicate delivered. For every export pass granted under this rule, a fee of one anna shall be charged.

18. No goods shall be allowed to leave the Bonded Warehouse until storage fees have been paid thereon under the following rules :—

(i) Goods shall be allowed to remain (three days) free of charge.

(ii) After that period single rates as in the following schedule shall be charged for seven days :—

Name of article	Rate			Remarks
	Rs.	a.	p.	
Tobacco per maund of 24 lbs. or portion thereof ...	0	0	6	A day.
Timber sawn per ton of 50 cft.	0	1	0	Do.
Timber in log per ton of 50 cft.	0	1	0	Do.
Tiles for 1,000 or portion thereof	0	1	0	Do.
Piece-goods per bale, bundle or case of 400 lbs. or over or per bale, bundle or case of 6 dozen or over ...	0	0	6	Do.
Piece-goods per bale, bundle, or case of less than 400 lbs. or per bale, bundle, or case of less than 6 dozen.	0	0	6	Do.
Sugar, horse gram, bran, oats, and chaff for 400 lbs. or fraction of 400 lbs.	0	0	6	Do.
Betel leaves per 1,000	0	0	3	A day.
Green cocoanuts per 100	0	0	3	Do.
Dry cocoanuts per maund of 24 lbs.	0	0	3	Do.

(iii) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the Warehouse to examine and pass the goods, such delay shall not be reckoned.

19. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

20. When goods stored by a wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the President.

21. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the Bonded Warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that before selling such goods notice of the fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage feees are likely to exceed their value.

22. When any goods are sold under Bye-law No. 21, the sale proceeds shall be credited to the Municipal Funds in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceed the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal Funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

23. The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded Warehouse, while such goods are being passed into or out of the Warehouse or while they remain therein, unless such damage is proved to have been caused by the wilful neglect of the Warehouse-keeper or other person charged with the safe custody of the goods.

24. Any person may, with the sanction of the President, be permitted to use any place as a Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

Licenses.

25. It shall not be lawful for any person to sell either by wholesale or retail the following article liable to octroi, without a license :—

Tobacco in any form.

For the purpose of this rule, the license fees shall be as follows :—

Wholesale dealers	Rs. 5
Retail dealers	Re. 1

26. The form and conditions subject to which licenses are granted, shall be as follow, the Municipal Council being competent to regulate them from time to time. (Form appended.)

27. Dealers in tobacco shall renew their licenses within a month after the expiry of the old licenses, or they will be liable to punishment with a fine not exceeding Rs. 20 and an additional punishment of fine not exceeding Rs. 2 for every day they continue without license after the date of conviction.

28. All persons obtaining tobacco licenses from the President, City Municipal Council, for the sale of tobacco in any form, wholesale or retail, in the City shall, within fifteen days from the date of obtaining such license, have a sign-board put up in a conspicuous part of their premises with the following inscriptions legibly printed thereon in English and Kanarese:—

No. of license—

Name—

Licensed to sell—

29. Persons neglecting to comply with the above shall be liable, on conviction to a fine not exceeding twenty rupees and an additional penalty not exceeding four rupees for every day, after the expiration of the day prescribed, the party or parties shall neglect to have the sign-board put up.

30. Persons already in possession of tobacco licenses neglecting to conform to the above within thirty days of the publication of the bye-laws will also be liable, on conviction, to a fine not exceeding twenty rupees and an additional penalty not exceeding four rupees for every day, after the expiration of the day prescribed, the party or parties shall neglect to have the sign-board put up.

Refunds.

31. On all articles on which Octroi duty has been paid and which are subsequently exported beyond Octroi limits, refunds shall, subject to the following rules be granted at the rates originally charged at the time of import. Provided that no refund shall, except in the case of timber imported and re-exported, be granted unless such goods are exported within six months from the date on which Octroi was levied. Provided also that no refund shall be granted of any sum less than one rupee.

32. Any person claiming refund under the above rule, shall produce the goods to be exported at the Octroi Koti, together with the original receipt for Octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the President may from time to time prescribe. Refund shall not be withheld solely on the ground that the person producing the receipt is not the person to whom such receipt was granted in the first instance.

33. The officer in charge of the Octroi Koti, on being satisfied as to the identity or validity of the claim, shall endorse the three parts of the application with an export pass, and keeping one part in the office, shall deliver the other parts to the applicant.

34. All goods exported under such pass and also all goods exported under free export pass under Bye-law No. 16, shall be produced by the exporter together with the duplicate pass at the Octroi station of exit

35. The Octroi subordinate in charge of the station of exit will satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

36. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he will retain the duplicate pass and return the triplicate pass to the exporter or his agent after due endorsement of the particulars specified in the form subjoined. Otherwise he will retain both the duplicate and triplicate passes and will report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

37. If the goods are for export by rail, whether under a rahadari or refund pass, it shall be the duty of the exporter to produce the Railway receipt before the Railway Octroi Inspector, Upon production of the Railway receipt, if, after due enquiry, the Railway Octroi Inspector is satisfied that the goods produced are covered by the pass and also by the Railway receipt in question, he will then endorse on the duplicate and triplicate passes respectively the number and date of the Railway receipt and will return the triplicate copy to the person in charge of the goods, but he will retain the duplicate pass subject to disposal in the prescribed course of business.

38. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by Bye-laws Nos. 36 and 37 respectively, must be produced at the Octroi Koti by the person seeking the refund, and if, after due check, the officer in charge of the Octroi Koti is satisfied that a refund of Octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs. 20, forthwith pay the same to the person presenting the triplicate pass. If the amount to be refunded exceeds Rs. 20, or if the officer in charge of the Octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the President.

GENERAL.

39. Importers of dutiable articles by Railway shall, if called upon, account for the articles received by them at the Railway Station by producing either a permit obtained in token of payment of Octroi duty or an export pass in proof of having exported the whole or part of the articles so received. Any breach of this bye-law will render the importer liable to punishment with a fine extending to ten times the value of Octroi on such goods or to Rs. 50, whichever may be greater, and to payment of Octroi duty on the article unaccounted for.

40. Every person who shall obstruct or resist any Octroi officer in the execution of his duty or of any Octroi rules or bye-laws shall be liable to a fine of Rs. 50 (and also to prosecution under Chapter X of the Indian Penal Code).

41. Any importer of dutiable articles, his agent, servant or messenger, who infringes Bye-laws Nos. 4, 5, 6, 9, 12, 25, 34 and 37 or any other bye-law for which punishment is not separately provided, shall be liable to a fine not exceeding Rs. 50.

42. It shall be competent to the Magistrate to award an amount not exceeding one-half of the fine imposed for breach of any one of the above bye-laws or provision of the Municipal Regulation relating to Octroi (or of the value of confiscated property, if any) to the person who first gave information leading to the discovery of the offender.*

SCHEDULE I.

(See Bye-laws Nos. 2, 3 and 5.)

Names of routes	Names of Ookads or Octroi posts
Agrahara tank road	Sondekuppadabagal Ookad.
Subedar Chattram road	Subedar Chattram road Ookad.
Post Office road ..	Jail road Ookad opposite to the Executive Engineer's office.
Hosur road	Lal-Bagh Ookad.
Sydney road	Halsurbagal Ookad.
Mission road	Mission road Ookad.
Kaglipura road	Kaglipura Ookad.
Mysore road	Karekal Ookad.
Railway	Railway Station and all its gates including the platform.

* [The portion within brackets cannot be enforced, being inconsistent with the new Regulation.]

SCHEDULE II.

(See Bye-law No. 12.)

To—The Officer in charge of the Octroi Office, Bangalore City.

Please receive the undermentioned goods and deposit them in the Koti.

Name of depositor	Description of articles deposited	Number of packages or bales, etc.	Distinguishing marks, if any	Weight		Measurement		Quantity	Value	Remarks
				Mds.	Srs.	Cft.	I.		Rs. a. p.	

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of the Bye-laws Nos. 13, 14, 15, 16, 17, 18, 21, 22 and 23 relating to the deposit.

Witness—
Signature—
Address—

Signature of Depositor—
Address—
Date—

SCHEDULE III.

(See Bye-law No. 13.)

Octroi Office.

Bangalore City.

Received for deposit the undermentioned goods from

Receipt No.	Consignment		Goods deposit note No.	Names of articles	Description	Number of articles	Remarks
	No.	Date					

Goods-keeper— Head Clerk Octroi Inspector,

Bangalore City,

Dated.....

FORM OF TOBACCO VENDOR'S DAILY STOCK ACCOUNT.

ತಂಬಾಕು ವರ್ತಕರ ರೋಜುವಾರು ಶಿಲ್ಕು ಲೆಖ್ಖದ ನಮೂನೆ.

Date ತಾರೀಖು	Particulars of receipts and issues ಜಮಾ ಖರ್ಚಿನ ತಪಶೀಲು	Tobacco ತಂಬಾಕು						Cigars ಸುತ್ತು			Cigarettes ಸಿಗರೇಟು			Bidis ಬೀಡಿಗಳು			Tobacco Stalks and Powders ತಂಬಾಕು ಕಡ್ಡಿ ಮತ್ತು ಪುಡಿ						Goodak ಗುಡಾಕು						Snuff ನಶ್ಯ					
		Receipts ಜಮಾ		Issues ಖರ್ಚು		Balance ಶಿಲ್ಕು		Receipts ಜಮಾ	Issues ಖರ್ಚು	Balance ಶಿಲ್ಕು	Receipts ಜಮಾ	Issues ಖರ್ಚು	Balance ಶಿಲ್ಕು	Receipts ಜಮಾ	Issues ಖರ್ಚು	Balance ಶಿಲ್ಕು	Receipts ಜಮಾ		Issues ಖರ್ಚು		Balance ಶಿಲ್ಕು		Receipts ಜಮಾ		Issues ಖರ್ಚು		Balance ಶಿಲ್ಕು		Receipts ಜಮಾ		Issues ಖರ್ಚು		Balance ಶಿಲ್ಕು	
		M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.										M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.	M. ಮ.	S. ಶ.

Octroi E.

Rs. a. p.

License Fee

No.

WHOLESALE OCTROI LICENSE.

Granted under provisions of the Rules for the collection of the Octroi duties in the City of Bangalore.

Name of License-holder—

Residence—

Name of Vendor—

Residence—

You are hereby authorized to vend, by wholesale, subject to the provisions of this license, from the Bonded Warehouse or Koti of the City of Bangalore.

1. That this license shall only be in force till the 30th June 190 and that it shall be exhibited to any Octroi officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignments of to your address and probable date of arrival within Municipal limits be given to the officer in charge of the City Bonded Warehouse, that these goods be brought within Municipal limits between the hours of 6 A.M. and 6 P.M., and by any of the public roads described in the schedule hereto annexed or by the Railway, and that the parties in charge report themselves to the first Ookad reached within Municipal limits, a peon from which will accompany the consignment to the Bonded Warehouse and that the importers or persons in charge o the consignments shall be bound to answer truly all lawful questions put by the Octroi Mutsaddi or the officer in charge of the City Bonded Warehouse.

3. That all Octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A.M., or by any other than the public roads described in the said schedule or by the Railway, will be considered as contraband and treated accordingly.

4 That no article subject to Octroi duty will be introduced into your premises or place of business without payment of Octroi thereon.

5. That an account in the accompanying form shall be kept by you of all stock imported and disposed of either by sale within the City or export beyond the Municipal limits and that such account shall be open to the inspection of any Octroi officer above the grade of a peon and shall be submitted to the Bonded Warehouse on the 15th of every month for verification.

6. That no dutiable article intended for consumption in the City of Bangalore shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal limits within a radius of ten miles.

7. That this license be not transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8. That this license is granted to you on condition of your weighing at least ten maunds of tobacco every month in the Koti.

9. That you shall deposit Rs. 100 as security for the due observance of the conditions of this license, the whole or part of it being forfeited as the President may direct for breach of any one of the conditions of this license.

10. That this license shall be liable to suspension or forfeiture for breach of any of the above conditions or of the Octroi Regulations or Bye-laws.

SCHEDULE.

Names of routes	Name of Ookads or Octroi posts
Agrahara Tank road	Railway and Sondekoppadabagal Ookad.
Subedar Chattram road	Subedar Chattram road Ookad.
Post Office road	Jail road Ookad opposite to the Executive Engineer's office.
Sydney road	Alsurbagal Ookad.
Mission road	Mission road Ookad.
Hosur road	Lal-Bagh Ookad.
Kaglipura road	Kaglipura Ookad.
Mysore road	Karekal Ookad.
Railway	Railway Station and all its gates including the platform.

OFFICE OF THE CITY MUNL. COUNCIL,
Dated Bangalore 190 .

President,
City Munl. Council.

Rs. a. p.

No. Class License Fee

RETAIL OCTROI LICENSE.

Granted under provisions of the Rules for the Collection of the Octroi Duties in the City of Bangalore.

Name of License-holder—

Residence—

Name of Vendor—

Residence—

You are hereby authorized to store and vend, subject to the provisions of this license, the following articles on the premises No. within the Municipal limits of the Bangalore City.

1. That the said premises may be inspected by any Octroi officer at any time in the manner prescribed by the rules.

2. That all in the said premises and purchased or sold by you shall have paid duty, and shall have been purchased at the Koti, or from a duly licensed Vendor

That no will be permitted to be stored or sold in any other than licensed premises and any found in an unlicensed premises will be considered as contraband and treated accordingly.

4. That this license shall only be in force for twelve months, *viz.*, from the 1st July 190 to 30th June 190 and that it shall be exhibited to any Octroi officer when he shall lawfully call for the same.

5. That this license be not transferable by sale, gift, mortgage, or otherwise, and that no persons except such as are named herein shall have power to act under it.

6. The license-holder is required, within fifteen days from the date of issue of this license, to have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly painted thereon in English and Kanarese.

No. of License—

Name—

Licensed to sell—

7. That this license is granted to you on condition of your purchasing at least one maund of tobacco every month in the Koti.

8. That you shall deposit Rs. 10 as security for the due observance of the conditions of this license, the whole or part of it being forfeited as the President may direct for the breach of any one of the conditions of this license.

9. That an account shall be kept by you of all stock purchased and sold and that such account shall be open to the inspection of any Octroi officer above the grade of peon.

10. That this license shall be liable to suspension or forfeiture for breach of any of the conditions or of the Octroi Regulations or Bye-laws.

OFFICE OF THE CITY MUNL. COUNCIL,
Dated Bangalore, 190

President,
City Munl. Council.